

EXHIBIT A

Statement of Fees and Expenses by Subject Matter

Matter Number	Matter Description	Total Billed Hours	Total Fees Requested	Total Expenses Requested	Total Compensation
7	Case Administration	40.90	\$28,695.00	\$0.00	\$28,695.00
8	Cash Management	0.50	\$697.50	\$0.00	\$697.50
9	Claims Administration and Objections	6.00	\$4,868.00	\$0.00	\$4,868.00
10	Corporate & Governance Issues	17.00	\$18,019.50	\$0.00	\$18,019.50
11	Creditor Communications	10.60	\$9,451.00	\$0.00	\$9,451.00
12	Customer Issues	4.30	\$6,232.50	\$0.00	\$6,232.50
13	DIP, Cash Collateral	101.30	\$96,520.50	\$0.00	\$96,520.50
14	Employee Issues	167.90	\$154,351.00	\$0.00	\$154,351.00
15	Executory Contracts and Unexpired Leases	7.10	\$5,741.50	\$0.00	\$5,741.50
16	Hearings	10.80	\$12,997.00	\$0.00	\$12,997.00
18	K&E Fee, Employment Applicat, Objection	74.00	\$62,573.00	\$0.00	\$62,573.00
19	Non-Debtor Affiliates	39.30	\$35,823.00	\$0.00	\$35,823.00
20	Non-K&E Fee / Employment / Objection	116.90	\$85,866.50	\$0.00	\$85,866.50
21	Non-Working Travel Time	25.40	\$23,204.00	\$0.00	\$23,204.00
22	Official Committee Issues and Meetings	260.70	\$241,259.50	\$0.00	\$241,259.50
23	Plan, Disclosure Statement, Confirmation	113.40	\$111,854.00	\$0.00	\$111,854.00
24	SOFAs and Schedules	92.10	\$85,131.00	\$0.00	\$85,131.00
25	Taxes	14.90	\$15,297.00	\$0.00	\$15,297.00
26	U.S. Trustee Issues	15.00	\$16,050.50	\$0.00	\$16,050.50
27	Use, Sale, or Lease of Property	171.80	\$190,020.50	\$0.00	\$190,020.50
28	Utilities	0.80	\$644.00	\$0.00	\$644.00
29	Vendor and Supplier Issues	29.30	\$27,456.50	\$0.00	\$27,456.50
30	Expenses	0.00	\$0.00	\$35,971.83	\$35,971.83
31	Zohar Bankruptcy Issues	6.20	\$7,001.00	\$0.00	\$7,001.00
Totals:		1,326.20	\$1,239,754.00	\$35,971.83	\$1,275,725.83